

REVENUE AND EXPENDITURE (ENGLAND, SCOTLAND,
AND IRELAND).

RETURN to an Order of the Honourable The House of Commons,
dated 31 March 1895;—for

RETURN "showing, for the Years ended the 31st day of March 1895; and the
31st day of March 1896: (1) the Amount contributed by *England, Scotland,*
and *Ireland*, respectively, to the REVENUE collected by Imperial Officers;
(2) the Expenditure on English, Scottish, and Irish Services met out of such
REVENUE; and (3) the Balances of REVENUE contributed by *England, Scotland,*
and *Ireland* respectively, which are available for Imperial Expenditure (in
continuation of Parliamentary Paper, No. 314, of Session 1894)."

Treasury Chambers,)
8 August 1896.]

R. W. HANBURY.

(*Mr. Lough.*)

Ordered, by The House of Commons, to be Printed,
8 August 1896.

L O N D O N :
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Part I.—REVENUE.

1894-95.

Part I.—REVENUE. 1894-95.

1.—CUSTOMS REVENUE (Net Receipts).

	IN OUNCE.					IN GROSS.				
	From Imported Goods.	In Export.	In Transit.	In Transit.	Total.	From Imported Goods.	In Export.	In Transit.	In Transit.	Total.
Coffee	—	2,775,000	1,000,000	1,000,000	4,775,000	—	1,000,000	1,000,000	1,000,000	3,000,000
Tea	—	10,000,000	1,000,000	1,000,000	12,000,000	—	10,000,000	1,000,000	1,000,000	12,000,000
Sugar	—	10,000,000	1,000,000	1,000,000	12,000,000	—	10,000,000	1,000,000	1,000,000	12,000,000
Gold for	—	100,000	10,000	—	1,100,000	—	1,000,000	100,000	—	1,100,000
Silver for	—	1,000,000	10,000	—	1,010,000	—	1,000,000	10,000	—	1,010,000
Income Tax	—	10,000,000	1,000,000	1,000,000	12,000,000	—	10,000,000	1,000,000	1,000,000	12,000,000
Total Customs Revenue	—	23,775,000	3,010,000	2,010,000	28,795,000	—	21,000,000	2,100,000	2,100,000	25,200,000
Post Office	—	1,000,000	1,000,000	1,000,000	3,000,000	—	1,000,000	1,000,000	1,000,000	3,000,000
Telegraphs	—	1,000,000	1,000,000	1,000,000	3,000,000	—	1,000,000	1,000,000	1,000,000	3,000,000
Other Goods	—	1,000,000	1,000,000	1,000,000	3,000,000	—	1,000,000	1,000,000	1,000,000	3,000,000
Interest, &c.	—	—	—	—	—	—	—	—	—	—
Miscellaneous	—	1,000,000	1,000,000	1,000,000	3,000,000	—	1,000,000	1,000,000	1,000,000	3,000,000
Total Non-Tax Revenue	—	4,000,000	4,000,000	4,000,000	12,000,000	—	4,000,000	4,000,000	4,000,000	12,000,000
Total Revenue	—	27,775,000	7,010,000	6,010,000	40,795,000	—	25,000,000	6,100,000	6,100,000	37,200,000

2.—LOCAL TAXATION REVENUE (Net Receipts).

Coffee	—	100,000	10,000	100,000	—	100,000	10,000	100,000	—	210,000
Tea	—	1,000,000	10,000	1,000,000	—	1,000,000	10,000	1,000,000	—	2,010,000
Sugar	—	1,000,000	10,000	1,000,000	—	1,000,000	10,000	1,000,000	—	2,010,000
Total Local Taxation Revenue	—	2,100,000	20,000	2,100,000	—	2,100,000	20,000	2,100,000	—	4,030,000

3.—SUMMARY OF REVENUE COLLECTED BY EXTERNAL OFFICERS.

Revenue	1,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000
Local Taxation	—	1,000,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Total	1,000,000	11,000,000	10,010,000	10,010,000	10,010,000	10,010,000	10,010,000	10,010,000	10,010,000	10,010,000

CUSTOMS.—(REVENUE LOCAL TAXATION REVENUE.)

ANALYSIS and PROPORTION of REVENUE CONTRIBUTED to the EXCHEQUER, Year 1894-95.

ARTICLE.	REVENUE (Net Receipts) as declared.				REVENUE (Gross Receipts) as reported to the Exchequer.				REMARKS.
	Collected in England.	Collected in Scotland.	Collected in Ireland.	TOTAL.	Contributed by England.	Contributed by Scotland.	Contributed by Ireland.	TOTAL.	
	£.	£.	£.	£.	£.	£.	£.	£.	
Coke	155,000	5,000	700	160,700	155,000	5,000	700	160,700	By population proportion.
Clay and Colliery	155,750	5,000	500	161,250	155,750	5,000	500	161,250	By proportion ascertained for 1894-95, from Railway, &c. Returns. See Parliamentary Paper 1895, 1896, page 11.
Great Britain	155,000	5,000	5,000	165,000	155,000	5,000	5,000	165,000	By population proportion.
Foreign Spirits	1,100,000	200,000	100,000	1,400,000	1,100,000	200,000	100,000	1,400,000	By proportion ascertained for 1894-95.
Tax	1,000,000	100,000	100,000	1,200,000	1,000,000	100,000	100,000	1,200,000	By proportion ascertained for 1894-95, from Railway, &c. Returns. See Parliamentary Paper 1895, 1896, page 11.
Wine	1,000,000	1,000,000	1,000,000	3,000,000	1,000,000	1,000,000	1,000,000	3,000,000	By proportion ascertained for 1894-95, from Railway, &c. Returns. See Parliamentary Paper 1895, 1896, page 11.
Other Articles	10,000	1,000	500	11,500	10,000	1,000	500	11,500	By population proportion.
Total Net Receipts	1,425,750	1,005,000	1,400,500	3,831,250	1,425,750	1,005,000	1,400,500	3,831,250	
Per Cent.	35	25	35	100	35	25	35	100	

LOCAL TAXATION REVENUE.)

by each KINGDOM in the Year 1894-95.

	REVENUE (Net Receipts) as adjusted to give true Contribution.					REMARKS.
	Imperial Revenue.	England.	Scotland.	Ireland.	TOTAL.	
	£.	£.	£.	£.	£.	
1	—	11,024,766	5,141,894	8,105,831	14,272,591	Based on assumption of spirits as burthen in each Kingdom, as ascertained from the permit returns of removers of duty-paid spirits.
2	—	9,097,113	491,934	654,997	9,244,044	Adjusted on same basis as last year.
3	—	261,742	25,541	106,592	393,875	Revenue as collected.
4	—	31,341,021	5,598,479	5,567,365	42,506,865	- - - TOTAL EXCISE.
5	55,881	2,428,790	225,910	69,045	2,780,626	Revenue as collected, but with allowance made for duty on property of persons dying domiciled outside the United Kingdom.
6	20,430	668,540	131,050	67,894	1,088,914	
7	—	4,016,227	512,563	263,879	4,792,669	Revenue as collected.
8	26,891	5,141,000	472,304	201,478	5,841,673	A slight correction has been made to meet the case of transactions effected in London, but revenue is reckoned on Ireland; 1½ per cent. of one-fourth of total produce being deducted from England, and 1½ per cent. added to Scotland, and 2 per cent. added to Ireland.
9	—	—	—	—	—	A correction has also been made in respect of margin levied on property situated in the United Kingdom, the proceeds of which are domiciled abroad.
10	161,610	11,267,459	1,247,015	673,215	13,149,299	- - - TOTAL STAMPS.
11	—	2,251,467	129,571	—	2,381,038	Revenue as collected.
12	—	4,657,899	597,391	214,500	5,469,790	- - - ditto.
13	117,000	5,666,441	518,003	174,706	6,476,150	Adjusted on basis of information derived from the statistics of Produce duty, with the same percentages as given above under the head of General Revenue.
14	11,850	5,617,790	446,870	119,270	6,305,880	An allowance has also been made for duty on property of persons domiciled abroad.
15	—	—	—	—	—	Ditto, in respect of one-fifth of total produce.
16	21,600	614,869	74,469	34,500	735,438	Revenue as collected, with allowance for duty on salaries of Imperial Officers.
17	255,000	13,218,300	1,516,998	654,774	15,645,072	- - - TOTAL INCOME TAX.
18	201,000	47,431,184	6,205,849	4,251,725	58,889,758	- - - TOTAL IRELAND REVENUE.
19	—	3062	7727	733	10000	Per Cent.

MISCELLANEOUS REVENUE, 1894-95.

	Derived from Imperial Sources.	Derived from England.	Derived from Scotland.	Derived from Ireland.	TOTAL.
	£.	£.	£.	£.	£.
SMALL GRANTORS OF THE HEREDITARY REVENUE.	2,861	21,664	—	—	24,525
SINK OF ENGLAND - - - - -	809	106,036	—	—	106,845
NAVAL PRIZE FUND - - - - -	300	—	—	—	300
TRANSVAAL - - - - -	15,075	—	—	—	15,075
CONTRIBUTION FROM INDIAN REVENUE - -	16,027	—	—	—	16,027
BANKRUPTCY ACT, 1885 - - - - -	—	27,749	—	—	27,749
COMPANIES (WINDING-UP) ACT, 1890 - -	—	9,921	—	—	9,921
EXPENSES OF ADMINISTRATION OF LOCAL LOANS.	1,863	4,029	821	30,677	37,390
NAVAL DEFENCE - - - - -	285,857	—	—	—	285,857
SHERIFF COURT CONDEMNATIONS (SCOTLAND)	—	—	17,000	—	17,000
RECEIPTS BY CIVIL DEPARTMENTS:					
Board of Trade - - - - -	1,007	—	—	—	1,007
Civil List (Marriages) - - - - -	—	615	—	—	615
Civil Service Commission - - - - -	117	—	—	—	117
Colonial Office - - - - -	1,438	—	—	—	1,438
County Court Officers, &c., Ireland - -	—	—	—	1,045	1,045
Durham Colonial Lunatic Asylum - -	—	—	—	4	4
Education, England and Wales - - - -	—	748	—	—	748
Education, Scotland - - - - -	—	—	10	—	10
Fishery Board, Scotland - - - - -	—	—	9,135	—	9,135
Privately Sold Titles Registry - - - - -	—	711	100	44	855
Harbours of Refuge - - - - -	166	—	28	—	194
House of Commons - - - - -	25,054	—	—	—	25,054
House of Lords - - - - -	10,785	—	—	—	10,785
Land Commission, Ireland - - - - -	—	—	—	765	765
Local Government Board, England - -	—	703	—	—	703
Merchant Shipping Act - - - - -	—	—	—	50	50
Mint - - - - -	240,001	—	—	—	240,001
National Gallery, Ireland - - - - -	—	—	—	22	22
Prisons - - - - -	—	38,374	3,746	2,600	44,720
Public Works Loan Commissioners - -	—	7,004	1,486	—	8,490
Receiver of the Excise Duty Revenue - -	—	1,850	—	—	1,850
Register House Department, Edinburgh -	—	—	74	—	74
Secretary for Scotland - - - - -	—	—	236	—	236
Superannuations - - - - -	—	7	—	—	7
Surveys of the United Kingdom - - -	—	690	100	4,100	4,890
Treasury, &c. - - - - -	12,541	—	—	40	12,581
University of London - - - - -	—	1,198	—	—	1,198
Office of Works, England - - - - -	—	2,072	—	—	2,072
Carried forward - - £.	625,536	290,569	22,772	40,132	985,010

MISCELLANEOUS REVENUE, 1894-95—continued.

	Derived from Imperial Sources.	Derived from England.	Derived from Scotland.	Derived from Ireland.	TOTAL.
	£.	£.	£.	£.	£.
Brought forward	685,510	286,589	21,772	40,120	1,033,991
Post Office Savings Banks	38,301	—	—	—	38,301
Grain and Over-issues	427	247	75	18	767
Lds of Man	10,000	—	—	—	10,000
War Office	1,500	—	—	—	1,500
Treasury Chest	9,214	—	—	—	9,214
Consul's Money	638	—	—	—	638
Casual Receipts	—	20	—	—	20
<i>Add—</i>	282,272	280,205	32,847	40,170	1,045,694
* Fee and Patent Stamp, as detailed below	101,724	474,375	43,643	80,328	699,070
TOTAL MISCELLANEOUS REVENUE - £.	879,503	761,240	66,462	180,488	1,887,793
Per Cent, Total	47-04	40-80	3-29	9-81	100-00
Per Cent, England, Scotland, and Ireland	—	77-04	0-81	19-85	100-00
FEE AND PATENT STAMP:					
Admiralty Court, Ireland	—	—	—	6	6
Bankruptcy Court, Ireland	—	—	—	3,770	3,770
† Board of Agriculture	—	60†	—	—	60†
Chancery Road, Ireland	—	—	—	402	402
Civil Service Commission	16,137	—	—	—	16,137
Colonial Stock Act	50	—	—	—	50
Companies Registration	—	41,224	3,103	1,605	46,932
County Courts, Ireland	—	—	—	10,348	10,348
Crown Commission	—	—	58	—	58
District Audit	—	42,468	—	—	42,468
Edinburgh Gazette	—	—	3,805	—	3,805
Judgments Registry Fund	—	—	—	2,855	2,855
Judicature	—	241,701	1	30,714	272,416
Land Commission, Ireland	—	—	—	1,483	1,483
Land Registry	—	18,516	—	—	18,516
Law Courts, Scotland	—	—	11,844	—	11,844
London Gazette	—	20,040	—	—	20,040
Newspaper Registration	369	—	—	—	369
Police Courts, Metropolitan	—	16,550	—	—	16,550
Public Record	—	707	—	700	1,407
Railway Commission	144	—	—	—	144
Register House, Scotland	—	—	45,393	—	45,393
Registration of Bonds	—	—	—	13,060	13,060
" " Titles	—	—	—	691	691
Courts of Survey, Merchant Shipping	—	—	—	18	18
Patents, Designs, and Trade Marks	175,024	—	—	—	175,024
TOTAL FEE AND PATENT STAMP - £.	180,724	474,375	50,549	80,328	795,976

Actual receipts in the year.

† Repayment in extent of receipt.

Part I.—R E V E N U E.

1895-96.

Part I.—REVENUE.
1935-36

1. Passenger Services (Net Receipts)

	a. LONDON					b. FOREIGN				
	By Imperial Passage	By Freight	By Passage	By Freight	Total	By Imperial Passage	By Freight	By Passage	By Freight	Total
Passage	—	1,000,000	1,000,000	1,000,000	3,000,000	—	1,000,000	1,000,000	1,000,000	3,000,000
Freight	—	1,000,000	1,000,000	1,000,000	3,000,000	—	1,000,000	1,000,000	1,000,000	3,000,000
By Sea and Foreign	—	1,000,000	1,000,000	1,000,000	3,000,000	—	1,000,000	1,000,000	1,000,000	3,000,000
Land	—	1,000,000	1,000,000	1,000,000	3,000,000	—	1,000,000	1,000,000	1,000,000	3,000,000
By Sea	—	1,000,000	1,000,000	1,000,000	3,000,000	—	1,000,000	1,000,000	1,000,000	3,000,000
By Land	—	1,000,000	1,000,000	1,000,000	3,000,000	—	1,000,000	1,000,000	1,000,000	3,000,000
Total Passenger Services	—	2,000,000	2,000,000	2,000,000	6,000,000	—	2,000,000	2,000,000	2,000,000	6,000,000
Post Office	—	1,000,000	1,000,000	1,000,000	3,000,000	—	1,000,000	1,000,000	1,000,000	3,000,000
Telegraph	—	1,000,000	1,000,000	1,000,000	3,000,000	—	1,000,000	1,000,000	1,000,000	3,000,000
Other	—	1,000,000	1,000,000	1,000,000	3,000,000	—	1,000,000	1,000,000	1,000,000	3,000,000
Total	—	3,000,000	3,000,000	3,000,000	9,000,000	—	3,000,000	3,000,000	3,000,000	9,000,000
Total Passenger Services	—	6,000,000	6,000,000	6,000,000	18,000,000	—	6,000,000	6,000,000	6,000,000	18,000,000

2. Local Taxation Receipts (Net Receipts)

Chambers	—	1,000,000	1,000,000	1,000,000	3,000,000	—	1,000,000	1,000,000	1,000,000	3,000,000
Other	—	1,000,000	1,000,000	1,000,000	3,000,000	—	1,000,000	1,000,000	1,000,000	3,000,000
Total Local Taxation Receipts	—	2,000,000	2,000,000	2,000,000	6,000,000	—	2,000,000	2,000,000	2,000,000	6,000,000

3. Summary of Receipts Collected by Imperial Officers.

Imperial	1,000,000	1,000,000	1,000,000	1,000,000	4,000,000	1,000,000	1,000,000	1,000,000	1,000,000	4,000,000
Local	—	1,000,000	1,000,000	1,000,000	4,000,000	—	1,000,000	1,000,000	1,000,000	4,000,000
Total	1,000,000	2,000,000	2,000,000	2,000,000	8,000,000	1,000,000	2,000,000	2,000,000	2,000,000	8,000,000

ARREARS and PROPORTION of BENEFITS Contributed to the EMPLOYERS, Year 1899-00.

	BENEFITS (The Receipts in millions)				BENEFITS (The Receipts in millions) as adjusted to give their distribution				REMARKS
	Collected in England	Collected in Scotland	Collected in Ireland	Total	Contributed by England	Contributed by Scotland	Contributed by Ireland	Total	
Family, &c.	185,284	5,280	500	191,064	185,284	5,280	500	191,064	By population group ratios.
Clinical and Public	154,100	5,280	500	160,080	154,100	5,280	500	160,080	By proportions ascertained in 1899-00, from Statistics, &c. Service. See Supplementary Paper 1899, 1900, page 32.
Household	175,200	5,280	500	181,080	175,200	5,280	500	181,080	By population proportions.
Foreign Affairs	5,150,000	11,700	27,100	5,188,800	5,150,000	11,700	27,100	5,188,800	By proportions ascertained for 1899-00.
War	1,250,000	10,000	100,000	1,360,000	1,250,000	10,000	100,000	1,360,000	By proportions ascertained for 1899-00, from Statistics, &c. Service. See Supplementary Paper 1899, 1900, page 32.
Marine	1,075,000	5,280,000	5,280,000	11,335,000	1,075,000	5,280,000	5,280,000	11,335,000	By proportions ascertained for 1899-00, upon legislative basis of measurement and station.
Wine	1,000,000	10,000	100,000	1,110,000	1,000,000	10,000	100,000	1,110,000	By proportions ascertained for 1899-00, from Statistics, &c. Service. See Supplementary Paper 1899, 1900, page 32.
Other (and/or)	175,000	5,280	500	180,780	175,000	5,280	500	180,780	By population proportions.
Total for Receipts	10,000,000	5,280,000	5,280,000	20,560,000	10,000,000	5,280,000	5,280,000	20,560,000	
Per Cent.	27.7	14.0	14.0	55.7	27.7	14.0	14.0	55.7	

INLAND REVENUE.—(EXCLUDING

AMOUNT and Proportion of REVENUE contributed

H E A D.	REVENUE (Net Receipts) as Collected.				
	Collected in England.	Collected in Scotland.	Collected in Ireland.	TOTAL.	
EXCISE:	£.	£.	£.	£.	
Spirits - - - - -	6,662,067	1,609,418	2,071,210	10,342,695	1
Beer - - - - -	9,428,018	850,862	800,854	11,079,734	2
Licenses - - - - -	35,038	4,790	104,752	144,580	3
Railway Duty - - - - -	250,000	90,664	—	340,664	
Other Taxes - - - - -	5,192	604	478	6,274	
TOTAL EXCISE - - - £.	17,080,215	3,455,238	2,977,244	23,512,706	4
ESTATE, &c., DUTIES AND STAMPS:					
Stamp Duty (1894)† - - - - -	6,502,135	702,275	290,837	7,495,247	5
Probate Duty (Non-Military) - - - - -	70,515	7,048	4,600	82,163	6
Estate Duty (Fragments) - - - - -	151,630	10,285	32,705	194,620	7
Legacy Duty - - - - -	2,511,740	281,464	305,000	3,098,204	
Succession Duty - - - - -	524,372	100,038	118,500	742,910	
Corporation Duty - - - - -	38,805	612	134	39,551	8
	9,507,197	1,093,702	827,871	11,428,770	
General Stamps* - - - - -	6,600,400	601,101	968,720	8,170,221	9
TOTAL ESTATE, &c., DUTIES AND STAMPS - - - £.	16,707,597	1,695,074	1,801,321	19,204,002	10
LAND TAX - - - - -	97,234	20,547	—	1,178,801	11
HOUSE DUTY - - - - -	1,368,276	97,200	—	1,465,476	
INCOME TAX (Appropriation distribution of receipts):					
Schedule A—Land and Houses - - - - -	3,358,508	461,500	140,300	3,960,308	12
Schedule B—Occupation of Land - - - - -	187,190	27,000	25,500	239,690	
Schedule C—Dividend on Stocks, &c. - - - - -	1,177,500	—	22,000	1,200,000	13
Schedule D—Public Companies, Foreign Bodies, &c., &c. - - - - -	4,800,000	483,780	155,448	5,439,228	
£.	9,523,298	972,280	323,248	10,818,726	
Schedule E—Trades and Professions - - - - -	6,001,000	384,274	100,214	6,485,488	14
Schedule F—Public Officers, &c., Official Salaries - - - - -	450,000	9,000	24,000	483,000	15
Schedule G—Non-Official Salaries - - - - -	288,000	71,700	20,500	379,200	
£.	938,000	80,700	44,500	1,063,200	
TOTAL INCOME TAX - - - £.	12,922,000	1,400,700	700,400	15,023,100	16
TOTAL INLAND REVENUE - - - £.	46,321,832	6,545,383	5,572,488	58,439,703	17
Per Cent. - - - - -	78.67	11.61	9.72	100.00	18

* Exclusive of Fee and Patent Stamps.

† Exclusive of Local Taxation portion.

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LOCAL TAXATION REVENUE.)

by each KINGDOM in the Year 1885-86.

REVENUE (Net Receipt) as ascribed to give true Contribution.						REMARKS.
Imperial pence.	England.	Scotland.	Ireland.	Total.		
£	£.	£.	£.	£.		
1	—	10,221,032	3,256,040	2,115,060	15,592,099	Based on consumption of spirits as beverage in each Kingdom, as ascertained from the present returns of revenue of duty-paid spirits.
2	—	9,551,200	445,100	681,500	10,728,710	Adjusted on same basis as last year.
3	—	270,210	25,875	100,000	404,085	Revenue as collected.
4	—	31,040,140	3,700,015	3,011,501	38,751,756	- - - TOTAL EXCISE.
5	120,000	6,419,433	738,775	280,855	7,559,063	Revenue as collected, but with allowance made for duty on property of persons dying domiciled outside the United Kingdom.
6	1,400	75,915	7,100	6,460	96,325	
7	—	5,742,508	466,097	250,607	6,459,212	Revenue as collected.
8	131,540	9,005,646	1,745,353	332,064	11,214,603	A slight correction has been made to meet the case of transactions effected in London, but relating to Scotland and Ireland; 1½ per cent. of one-fourth of total produce being deducted from England, and 1½ per cent. added to Scotland, and 2 per cent. added to Ireland.
9	55,000	6,507,044	526,768	275,000	7,363,812	
10	104,500	10,000,750	1,075,508	805,903	12,070,131	A correction has also been made in respect of taxation levied on property situated in the United Kingdom, the proportion of which are detailed above.
11	—	9,501,002	132,547	—	9,633,549	(TOTAL EXCISE, &c., DUTIES AND STAMPS.)
12	—	4,000,500	508,000	305,500	4,814,000	Revenue as collected.
13	—	4,000,500	508,000	305,500	4,814,000	- - - DUTY.
14	110,000	5,710,307	570,139	331,043	6,521,489	Adjusted on basis of information derived from the statistics of Produce duty, with the same percentage under the head of General Stamp, viz. 1½ of total produce.
15	11,000	5,770,100	580,500	100,500	6,462,100	An allowance has also been made for duty on property of persons domiciled abroad.
16	—	—	—	—	—	Duty, to extent of one-fifth of total produce.
17	51,000	607,400	78,700	54,100	1,291,200	Revenue as collected, with allowance for duty on salaries of Imperial Officers.
18	500,000	15,480,210	1,568,300	718,000	18,266,510	- - - TOTAL INCOME TAX.
19	583,500	22,000,000	1,001,400	4,334,800	28,920,700	- - - TOTAL INLAND REVENUE.
20	50	87 10	11 10	7 10	100 00	Per Cent.

MISCELLANEOUS REVENUE, 1895-96.

	Derived from Imperial Sources.	Derived from England.	Derived from Scotland.	Derived from Ireland.	TOTAL.
	£.	£.	£.	£.	£.
SMALL BRANCHES OF THE HEREDITARY REVENUE.	2,100	21,000	—	—	24,100
BANK OF ENGLAND " " " " " "	500	124,180	—	—	125,000
NAVY PRIZE FUND " " " " " "	300	—	—	—	300
TRANSVAAL " " " " " "	15,054	—	—	—	15,054
CONTRIBUTION FROM INDIAN REVENUE " "	18,007	—	—	—	18,007
BANKRUPTCY ACT, 1883 " " " " " "	—	23,160	—	—	23,160
COMPANIES (WINDING-UP) ACT, 1860 " "	—	18,047	—	—	18,047
EXPENSES OF ADMINISTRATION OF LOCAL LOANS.	1,000	3,901	1,114	20,072	32,047
RECEIPTS BY CIVIL DEPARTMENTS:					
Board of Trade " " " " " "	624	—	—	—	624
Chief Secretary's Office, Ireland " " "	—	—	—	600	600
Civil List (Marshalsea) " " " " " "	—	616	—	—	616
Civil Service Commissions " " " " " "	654	—	—	—	654
Colonial Office " " " " " "	3,085	—	—	—	3,085
County Court Officers, &c., Ireland " "	—	—	—	2,000	2,000
Dundrum Criminal Lunatic Asylum " "	—	—	—	11	11
Education, England and Wales " " "	—	1,577	—	—	1,577
Education, Scotland " " " " " "	—	—	11	—	11
Fishery Board, Scotland " " " " " "	—	—	8,101	—	8,101
Friendly Societies Registry " " " " " "	—	756	63	38	857
Harbours of Refuge " " " " " "	240	—	78	—	318
House of Commons " " " " " "	10,719	—	—	—	10,719
House of Lords " " " " " "	25,102	—	—	—	25,102
Land Commission, Ireland " " " " " "	—	—	—	204	204
Local Government Board, England " " "	—	345	—	—	345
Local Government Board, Scotland " " "	—	—	91	—	91
Merchant Shipping Acts " " " " " "	—	—	—	22	22
Mint " " " " " " " " " "	236,507	—	—	—	236,507
National Debt Office " " " " " "	2	—	—	—	2
National Gallery, Ireland " " " " " "	—	—	—	61	61
Prisons " " " " " " " " " "	—	20,940	4,717	4,604	30,261
Public Works Loan Commissioners " " "	—	5,850	1,078	—	6,928
Receiver of the Hereditary Revenue " " "	—	648	—	—	648
Register House Department, Edinburgh " "	—	—	77	—	77
Secretary for Scotland " " " " " "	—	—	5,500	—	5,500
Superannuations " " " " " " " "	—	5	—	—	5
Surveyors of the United Kingdom " " "	—	120	45	1,203	1,368
Treasury, &c. " " " " " " " "	12,705	—	60	14	12,779
University of London " " " " " "	—	1,000	—	—	1,000
Office of Works, England " " " " " "	—	65	—	—	65
Carried forward " " £.	340,225	277,603	20,720	40,116	678,664

MISCELLANEOUS REVENUE, 1885-86—continued.

	Derived from Imperial Sources.	Derived from England.	Derived from Scotland.	Derived from Ireland.	Total.
	£.	£.	£.	£.	£.
Brought forward - - -	340,265	377,911	20,750	41,105	679,211
Post Office Savings Banks - - - -	5,801	—	—	—	5,801
Buildings and other Leases - - - -	123	174	—	9	299
Sale of Maps - - - - -	10,000	—	—	—	10,000
Grain Loans - - - - -	7,323	—	—	—	7,323
Consolidation Money - - - - -	624	—	—	—	624
Crown Receipts - - - - -	—	—	—	250	250
<i>Add,—</i>	369,831	678,165	56,700	46,447	709,238
* For used Patent Stamps, as detailed below - -	107,146	261,314	65,180	73,621	604,361
TOTAL MISCELLANEOUS REVENUE - - £.	352,077	566,603	66,080	126,208	1,009,304
Per Cent., Total - - - - -	35.75	56.24	6.53	6.17	100.00
Per Cent., England, Scotland, and Ireland -	—	70.40	10.30	13.10	100.00
FEE AND PATENT STAMPS:					
Bankruptcy Court, Ireland - - - -	—	—	—	3,063	3,063
Civil Service Commission - - - -	13,369	—	—	—	13,369
Colonial Stock Act - - - - -	50	—	—	—	50
Companies' Registration - - - - -	—	61,921	4,709	1,458	68,089
County Courts, Ireland - - - - -	—	—	—	26,042	26,042
Crown's Commission - - - - -	—	—	77	—	77
District Audit - - - - -	—	45,805	—	—	45,805
Edinburgh Gazette - - - - -	—	—	4,907	—	4,907
Judgments Registry Fund - - - - -	—	—	—	2,589	2,589
Patentees - - - - -	—	341,603	1	36,987	381,661
Land Commission, Ireland - - - - -	—	—	—	1,380	1,380
Land Registry - - - - -	—	17,218	—	—	17,218
Law Courts, Scotland - - - - -	—	—	11,717	—	11,717
London Gazette - - - - -	—	21,406	—	—	21,406
Luxury Tax Fund, Ireland - - - - -	—	—	—	425	425
Newspaper Registration - - - - -	354	—	—	—	354
Police Courts, Metropolitan - - - - -	—	16,280	—	—	16,280
Public Record - - - - -	—	275	—	806	1,081
Railway Commission - - - - -	275	—	—	—	275
Register House, Scotland - - - - -	—	—	48,518	—	48,518
Registration of Bonds - - - - -	—	—	—	14,574	14,574
„ „ Title - - - - -	—	—	—	644	644
Patents, Designs, and Trade Marks - - - -	182,595	—	—	—	182,595
TOTAL FEE AND PATENT STAMPS - - £.	197,146	508,604	69,190	67,981	804,361

* Actual receipts to the year.

LOCAL TAXATION REVENUE. 1891-92.

B.R.A.D.	Revenue (The Receipts) as collected.				Revenue (The Receipts) as adjusted to give due Credit.					Remarks.
	Collected in England.	Collected in Scotland.	Collected in Ireland.	Total.	Collected from Imperial Revenue.	Collected in England.	Collected in Scotland.	Collected in Ireland.	Total.	
Charges :	£	£	£	£	£	£	£	£	£	
Rep.	25	15	27	67	—	25	15	27	67	Equalised the Exchequer Revenue.
Spice	10,000	8,000	12,000	30,000	—	10,000	8,000	12,000	30,000	
	10,025	8,015	12,027	30,067	—	10,025	8,015	12,027	30,067	
Revenue :										
Spice	100,000	100,000	100,000	300,000	—	100,000	100,000	100,000	300,000	— = 100 = 100
Rep.	100,000	10,000	10,000	120,000	—	100,000	10,000	10,000	120,000	— = 100 = 100
Revenue	1,000,000	1,000,000	—	2,000,000	—	1,000,000	1,000,000	—	2,000,000	Revenue as collected.
	1,000,025	1,010,015	10,027	2,020,067	—	1,000,025	1,010,015	10,027	2,020,067	
Balance, B.R. District :										
Balance Day (ending)	100,000	1,000	1,000	102,000	1,000	1,000	1,000	1,000	3,000	Revenue as collected, with other- year made for day as property of revenue being transferred out into the United Kingdom.
From Day (B.R.D.)	1,000,000	100,000	100,000	1,200,000	100,000	1,000,000	100,000	100,000	1,200,000	
	1,000,025	101,000	101,027	1,202,052	101,000	1,001,025	101,000	101,027	1,203,052	
Total	1,200,025	109,015	102,027	1,409,067	102,000	1,201,025	102,015	102,027	1,405,067	

Part II.—EXPENDITURE

1894-95.

PART II.—EXPENDITURE.

1894-95.

(EXCHEQUER ISSUES.)

	On Imperial Services.	On English Services.	On Scottish Services.	On Irish Services.	TOTAL.
1. NET OUT OF EXCHEQUER REVENUE:	£.	£.	£.	£.	£.
National Debt Charges - -	25,000,000	—	—	—	25,000,000
Naval and Military Charges:					
(a) Army - - - -	18,060,000	—	—	—	18,060,000
(b) Navy - - - -	17,645,000	—	—	—	17,645,000
Civil Government Charges:					
(a) On Consolidated Fund -	799,343	330,040	157,905	219,143	1,496,421
(b) Voted - - - -	3,156,000	10,802,000	1,813,901	4,031,900	19,803,801
TOTAL CIVIL GOVERNMENT CHARGES - - - } £.	2,955,343	11,132,040	1,971,806	4,251,043	20,309,221
Collection of Taxes - - -	—	2,079,100	340,200	230,091	2,649,391
Post Office Services - -	683,000	7,062,000	1,010,545	801,501	10,557,046
TOTAL NET OUT OF EX- CHEQUER REVENUE - } £.	34,438,343	21,172,012	3,317,151	6,292,534	65,219,940
2. NET OUT OF LOCAL TAXATION REVENUE:			20,783,258		
Miscellaneous Local Charges	—	5,970,251	713,493	323,700	7,007,444
GRAND TOTAL - £.	34,438,343	27,142,263	4,030,644	6,616,234	68,227,484
			20,783,258		
Per Cent., England, Scotland, and Ireland - - - -	—	72.78	10.06	15.20	108.04
Per Cent., Total - - - -	50.54	29.00	3.00	4.67	100.00

DETAILS OF NAVAL AND MILITARY CHARGES, 1894-95.

	Imperial.	English.	Scottish.	Irish.	TOTAL.
	£.	£.	£.	£.	£.
Army Services - - - - -	17,093,000	—	—	—	18,450,000
Colonial Particulars - - - - -	300	—	—	—	
Indian Army Pension Annually - - -	150,000	—	—	—	
Naval Services - - - - -	15,045,000	—	—	—	17,545,000
TOTAL NAVAL AND MILITARY CHARGES - - - - - } £.	32,506,000	—	—	—	32,506,000

DETAILS OF CIVIL GOVERNMENT CHARGES, 1894-95.

(a) ON CONSOLIDATED FUND.

	Imperial.	English.	Scottish.	Irish.	TOTAL.
	£.	£.	£.	£.	£.
CIVIL LIST - - - - -	467,774	—	—	—	467,774
ANNUITIES AND PENSIONS :					
Annunities to the Royal Family - - -	175,000	—	—	—	175,000
Pensions for Naval and Military Services - -	27,700	—	—	—	27,700
Pensions for Political and Civil Services - -	15,000	—	—	—	15,000
Pensions for Judicial Services - - -	4,615	45,334	3,901	12,425	76,705
Compensation, Courts of Justice - - -	—	22,745	—	4,175	26,920
Pensions, Ecclesiastical Services - - -	2,000	—	—	—	2,000
Miscellaneous Pensions - - - - -	1,351	—	140	—	1,491
TOTAL, ANNUITIES AND PENSIONS - - - } £.	225,320	68,499	10,137	17,525	310,738
SALARIES AND ALLOWANCES :					
Speaker, House of Commons - - - - -	5,000	—	—	—	5,000
Exchequer and Audit Department - - -	5,500	—	—	—	5,500
Clergy and Schools - - - - -	4,040	—	17,000	—	21,040
Inspectors of Auditors - - - - -	—	478	355	470	1,403
Copyright Commissioners - - - - -	—	704	—	400	1,104
Scholarships formerly on the Hereditary Revenue of Scotland, - - - - -	—	—	5,500	—	5,500
Land Revenue Allowances - - - - -	—	825	219	140	1,184
Lord Lieutenant, Ireland - - - - -	—	—	—	20,000	20,000
Queen's Colleges, Ireland - - - - -	—	—	—	21,000	21,000
Miscellaneous - - - - -	—	—	—	755	755
TOTAL, SALARIES AND ALLOWANCES - - - } £.	19,540	1,707	21,994	42,464	81,228
COSTS OF JUSTICE - - - - -					
Salaries - - - - -	20,000	200,464	102,704	116,700	540,628
MISCELLANEOUS SERVICES :					
Brokers-Dutch Loan - - - - -	45,554	—	—	—	45,554
Greenwich Hospital - - - - -	4,000	—	—	—	4,000
Duty of Excise (Wine Compensation) - - -	800	—	—	—	800
Duty of Customs, &c. (Wine Compensation) - -	16,217	—	—	—	16,217
Public Offices (Wine Agency) - - - - -	10,544	—	—	—	10,544
Conservation of Perpetual Charge - - -	50,000	—	—	—	50,000
Exchequer Contribution to Ireland - - -	—	—	—	40,000	40,000
TOTAL, MISCELLANEOUS SERVICES - - - } £.	121,088	—	—	40,000	171,088
TOTAL, CIVIL GOVERNMENT CHARGES ON CONSOLIDATED FUND - - - - - } £.	700,240	235,048	137,385	219,143	1,492,416

Details of Civil Government Charges, 1894-95—continued.

(b) Voted.

	Imperial.	Eng'ish.	Scottish.	Irish.	TOTAL.
CLASS I.	£.	£.	£.	£.	£.
Royal Palace and Marlborough House -	—	34,302	1,001	—	35,303
Royal Parks, &c.	—	82,000	2,000	—	84,000
Houses of Parliament (Buildings) . .	49,405	—	—	—	49,405
Public Buildings	43,008	156,465	20,000	840	220,313
Administration, Extension of Buildings . .	22,502	—	—	—	22,502
Non-Judicial Legal Buildings (Great Britain) . .	—	87,226	24,807	—	112,033
Art and Science Buildings (Great Britain) . .	—	31,378	3,164	—	34,542
Diplomatic and Consular Buildings . . .	21,361	—	—	—	21,361
Revenue Department Buildings (Great Britain). . .	—	241,682	22,279	—	263,961
Stores of United Kingdom	3,320	125,577	44,681	22,100	225,678
Harbours under Board of Trade and Light-houses Abroad.	12,040	2,229	—	—	14,269
Portugal Harbours	—	—	26,000	—	26,000
Rents on Government Property (United Kingdom). . .	1,550	222,227	10,800	22,275	256,852
Public Works and Buildings in Ireland . .	22,310	—	—	165,701	188,011
Railways (Ireland)	—	—	—	62,208	62,208
Trillick and Dingle Light Railway . . .	—	—	—	2,200	2,200
TOTAL OF CLASS I - £.	105,802	1,855,815	220,225	314,070	2,795,912

Details of Civil Government Charges, 1894-95—continued.

	Imperial.	English.	Scottish.	Irish.	Total.
CLASS II. EMERGENCY.	£.	£.	£.	£.	£.
House of Lords Office - - - -	43,040	—	—	—	43,040
House of Commons Office - - - -	59,407	—	—	—	59,407
Treasury, &c. - - - - -	31,022	30,400	3,700	5,400	60,512
Home Office, &c. - - - - -	—	11,004	6,376	2,700	19,750
Foreign Office - - - - -	74,022	—	—	—	74,022
Colonial Office - - - - -	43,000	—	—	—	43,000
Privy Council Office, &c. - - - -	5,000	3,700	—	—	12,700
Board of Trade - - - - -	104,125	3,214	—	—	107,339
Monetary Market Fund, Grant in Aid - -	51,388	—	—	—	51,388
Bankruptcy Department of the Board of Trade	—	—	—	—	—
Board of Agriculture - - - - -	213	30,248	7,000	—	43,000
Charity Commission, &c. - - - -	—	30,000	—	—	30,000
Civil Service Commission - - - -	10,000	—	—	—	10,000
Inspector and Audit Department - - -	67,000	—	—	—	67,000
Friendly Societies Registry (United Kingdom)	—	3,746	440	457	7,000
Local Government Board - - - - -	—	100,100	—	—	100,100
Lunacy Commission - - - - -	—	14,000	—	—	14,000
Mint - - - - -	—	—	—	—	—
National Debt Office - - - - -	14,001	—	—	—	14,001
Public Record Office - - - - -	—	20,175	—	—	20,175
Public Works Loan Commission - - -	—	6,011	1,000	—	10,004
Register General's Office - - - - -	—	40,207	—	—	40,207
Revenue, &c., United Kingdom - - -	237,000	212,189	33,000	30,000	502,189
Works, Forts, &c., Office of - - - -	—	17,000	500	2,000	20,000
Works and Public Buildings, Office of -	1,000	40,000	5,000	—	51,000
Post Office - - - - -	20,000	—	—	—	20,000
SCOTLAND.					
Secretary for Scotland's Office - - -	—	—	11,000	—	11,000
Salary Board - - - - -	—	—	27,000	—	27,000
Lunacy Commission - - - - -	—	—	5,000	—	5,000
Register General's Office - - - - -	—	—	4,345	—	4,345
Board of Supervision, &c. - - - - -	—	—	9,000	—	9,000
IRELAND.					
Lord Lieutenant's Household - - - -	—	—	—	3,974	3,974
Chief Secretary's Office, &c. - - - -	—	—	—	40,000	40,000
Charitable Donations and Bequests Office	—	—	—	1,700	1,700
Local Government Board - - - - -	—	—	—	100,100	100,100
Revenue Office - - - - -	—	—	—	5,400	5,400
Public Works Office - - - - -	—	—	—	31,000	31,000
Register General's Office - - - - -	—	—	—	15,148	15,148
Valuation and Boundary Survey - - -	—	—	—	11,004	11,004
TOTAL OF CLASS II. - £.	607,700	704,000	115,104	207,121	2,633,825

Details of Civil Government Charges, 1894-95—continued.

	England.	Wales.	Scotland.	Ireland.	Total.
CLASS III.	£.	£.	£.	£.	£.
Law Charges - - - - -	—	80,906	—	—	80,906
Miscellaneous Legal Expenses - - -	11,307	27,190	—	21	48,517
Supreme Court of Judicature - - -	—	325,104	—	—	325,104
Land Registry - - - - -	—	7,256	—	—	7,256
County Courts - - - - -	—	9,000	—	—	9,000
Police Courts (London and Westminster) -	—	4,323	—	—	4,323
Police (England and Wales) - - -	—	51,207	—	—	51,207
Prisons (England and the Colonies) - -	1,000	271,246	—	—	272,246
Reformatory and Industrial Schools (Great Britain).	—	200,124	04,000	—	204,124
Dundee Central Lunatic Asylum - -	—	22,460	—	—	22,460
SCOTLAND.					
Law Charges and Costs of Law - - -	—	—	83,220	—	83,220
Register House, Edinburgh - - -	—	—	30,140	—	30,140
Crafts Commission - - - - -	—	—	6,064	—	6,064
Prisons - - - - -	—	—	90,474	—	90,474
IRELAND.					
Law Charges and Criminal Prosecutions -	—	—	—	61,671	61,671
Supreme Court of Judicature and other Legal Expenditure.	—	—	—	113,363	113,363
Land Commission - - - - -	—	—	—	63,236	63,236
County Court Officers, &c. - - - -	—	—	—	112,379	112,379
Dublin Metropolitan Police (including Police Courts).	—	—	—	63,709	63,709
Constabulary - - - - -	—	—	—	1,244,590	1,244,590
Prisons - - - - -	—	—	—	111,756	111,756
Reformatory and Industrial Schools - -	—	—	—	100,137	100,137
Dundrum Central Lunatic Asylum - -	—	—	—	5,466	5,466
TOTAL OF CLASS III. - £.	24,707	1,517,720	284,691	2,000,247	3,027,365

Details of Civil Government Charges, 1884-85—continued.

	Imperial.	English.	Scottish.	Irish.	TOTAL.
CLASS IV.	£.	£.	£.	£.	£.
ENGLAND.					
Public Education (England and Wales) -	—	6,708,489	—	—	6,708,489
Science and Art Department (United Kingdom).	—	563,788	84,454	65,354	693,496
British Museum - - - - -	—	155,356	—	—	155,356
National Gallery - - - - -	—	18,021	—	—	18,021
National Portrait Gallery - - - -	—	1,585	—	—	1,585
Scientific Investigation, &c. (United Kingdom).	18,200	2,500	1,522	2,877	25,109
London University - - - - -	—	—	—	—	—
Universities and Colleges (Great Britain) -	—	85,804	50,500	—	136,304
SCOTLAND.					
Public Education - - - - -	—	—	1,408,100	—	1,408,100
National Gallery - - - - -	—	—	4,500	—	4,500
IRELAND.					
Public Education - - - - -	—	—	—	1,086,371	1,086,371
Endowed Schools Commissioners - -	—	—	—	640	640
National Gallery - - - - -	—	—	—	2,278	2,278
Queen's Colleges - - - - -	—	—	—	4,302	4,302
TOTAL OF CLASS IV. - £.	18,200	7,431,351	1,170,089	1,144,738	9,765,441
CLASS V.					
Diplomatic and Consular Services - -	460,125	—	—	—	460,125
Marine Trade Services - - - - -	5,145	—	—	—	5,145
Colonial Services (including South Africa) -	206,075	—	—	—	206,075
Postoffice to Telegraph Comparative - -	67,788	—	—	—	67,788
Uganda - - - - -	55,000	—	—	—	55,000
British Central Africa - - - - -	55,000	—	—	—	55,000
Opium Grant to A.S. - - - - -	20,000	—	—	—	20,000
TOTAL OF CLASS V. - £.	860,033	—	—	—	860,033

Details of Civil Government Charges, 1894-95—continued.

	Inequal.	English.	Scottish.	Irish.	TOTAL.
	£.	£.	£.	£.	£.
CLASS VI.					
Superannuation and Retired Allowances -	172,686	461,232	13,223	62,950	610,122
Merchant Seamen's Fund Pensions -	8,267	—	—	—	8,267
Savings Banks and Friendly Societies Deficiency -	21,710	—	—	—	21,710
Miscellaneous Chargeable and other Allow- ances (Great Britain) -	322	2,000	560	—	2,882
Paper Licences (Ireland) -	—	—	—	122,267	122,267
Hospitals and Charities (Ireland) -	—	—	—	17,028	17,028
TOTAL OF CLASS VI. - £.	202,985	463,232	13,783	182,245	762,245
CLASS VII.					
Temporary Commissions -	20,804	10,024	8,484	6,904	54,216
Miscellaneous Expenses -	—	—	—	—	—
Diseases of Animals -	—	74,800	10,200	—	85,000
Equipments to Civil Contingencies Fund -	225	455	—	127	807
“ Local Loans Fund -	2,004	—	1,948	22,460	26,412
Highlands and Islands (Scotland) (Public Works and Communications). -	—	—	26,010	—	26,010
Robert (Thames) Exhibition -	2,000	—	—	—	2,000
Rolls of Distress (Ireland) -	—	—	—	35,000	35,000
TOTAL OF CLASS VII. - £.	24,733	85,279	36,642	64,391	240,045
Class I. -	107,859	1,037,815	170,255	334,670	1,750,600
“ II. -	837,789	754,212	116,160	207,121	2,005,282
“ III. -	24,207	1,317,070	264,020	2,005,247	3,830,544
“ IV. -	11,209	7,411,201	1,170,002	1,144,728	9,747,140
“ V. -	830,662	—	—	—	830,662
“ VI. -	204,283	283,205	13,200	925,205	706,013
“ VII. -	24,721	85,279	36,642	64,391	240,045
TOTAL CIVIL GOVERNMENT CHARGES VOTES - £.	2,150,340	10,493,402	1,811,919	4,001,000	18,456,661
CORPORATIONS -	—	481,742	11,071	50,177	532,990
ISLAND REVENUE -	—	1,204,337	255,120	161,614	1,621,071
TOTAL COLLECTION OF TAXES - £.	—	2,686,179	366,291	211,791	3,264,261
POST OFFICE -	—	5,577,504	724,807	505,280	6,807,591
TELEGRAPH SERVICE -	—	2,228,300	261,736	100,872	2,590,908
PACKET SERVICE -	545,000	26,000	50,000	84,000	725,000
TOTAL POST OFFICE SER- VICES - £.	545,000	7,829,804	1,036,543	690,152	10,001,500
TOTAL REVENUE DEPART- MENTS - £.	545,000	8,945,606	1,362,745	1,072,022	11,925,373

Part II.—EXPENDITURE.

1895-96.

PART II.—EXPENDITURE.

1885-86.

(EXCHEQUER ISSUES.)

	On Imperial Services.	On English Services.	On Scottish Services.	On Irish Services.	TOTAL.
	£.	£.	£.	£.	£.
1. MET OUT OF EXCHEQUER REVENUE:					
National Debt Charges - -	25,000,000	—	—	—	25,000,000
Naval and Military Charges:					
(a) Army - - - -	15,610,000	—	—	—	15,610,000
(b) Navy - - - -	10,724,000	—	—	—	10,724,000
Civil Government Charges:					
(a) On Consolidated Fund -	768,038	320,216	134,320	217,060	1,439,634
(b) Voted - - - -	2,202,184	11,406,712	1,859,453	4,330,375	19,800,724
TOTAL CIVIL GOVERNMENT CHARGES - - - - £.	2,970,222	11,726,928	1,993,773	4,547,435	21,238,358
Collection of Taxes - -	—	2,118,080	354,890	228,440	2,701,410
Post Office Services - -	578,000	4,631,320	1,052,060	807,720	10,470,000
TOTAL MET OUT OF EXCHEQUER REVENUE - - - - £.	33,548,120	21,476,337	3,406,213	5,584,615	64,015,385
2. MET OUT OF LOCAL TAXATION REVENUE:					
Miscellaneous Local Charges -	—	9,357,021	755,156	368,040	10,480,217
GRAND TOTAL - - - £.	33,548,120	30,833,358	4,161,369	5,952,655	74,495,502
Per Cent., England, Scotland, and Ireland - - - - -	—	73·04	10·00	13·96	100·00
Per Cent. - - - - -	65·03	36·79	3·64	5·53	100·00

DETAILS OF NAVAL AND MILITARY CHARGES, 1895-96.

	Imperial.	English.	Scottish.	Irish.	TOTAL.
	£.	£.	£.	£.	
Army Services - - - - -	18,470,000	—	—	—	18,610,000
Ordnance Expenses - - - - -	200	—	—	—	
Indian Army Pension Annuity - - -	150,000	—	—	—	
Naval Services - - - - -	16,754,000	—	—	—	16,754,000
TOTAL NAVAL AND MILITARY CHARGES - - - - - } £.	35,374,000	—	—	—	35,374,000

DETAILS OF CIVIL GOVERNMENT CHARGES, 1895-96.

(a) ON CONSOLIDATED FUND.

	Imperial.	English.	Scottish.	Irish.	TOTAL.
	£.	£.	£.	£.	£.
CIVIL LIST - - - - -	408,022	—	—	—	408,022
ANNUITIES AND PENSIONS:					
Annuitants to the Royal Family - -	170,000	—	—	—	170,000
Pensions for Naval and Military Services -	27,720	—	—	—	27,720
Pensions for Political and Civil Services -	14,205	—	—	—	14,205
Pensions for Judicial Services - - -	2,750	10,467	9,900	12,456	35,573
Compensation, Courts of Justice - - -	—	21,555	—	4,375	25,930
Pensions, Diplomatic Services - - -	2,800	—	—	—	2,800
Miscellaneous Pensions - - - - -	9,472	—	140	—	9,612
TOTALS, ANNUITIES AND PENSIONS - - - - - } £.	227,907	32,062	7,042	17,810	365,821
SALARIES AND ALLOWANCES:					
Speaker, House of Commons - - -	3,000	—	—	—	3,000
Exchequer and Audit Department - -	1,750	—	—	—	1,750
Chargé and Schools - - - - -	3,774	—	17,080	—	20,854
Inspectors of Army - - - - -	—	564	549	439	1,552
Copyright Compensation - - - - -	—	504	—	433	937
Salaries formerly on the Hereditary Revenue of Scotland - - - - -	—	—	5,042	—	5,042
Lord Revenue Allowances - - - - -	—	740	201	146	1,087
Lord Lieutenant, Ireland - - - - -	—	—	—	20,000	20,000
Queen's Colleges, Ireland - - - - -	—	—	—	21,000	21,000
Miscellaneous - - - - -	—	—	—	255	255
TOTALS, SALARIES AND ALLOWANCES - - - - - } £.	12,254	1,705	24,402	42,864	81,225
COURTS OF JUSTICE:					
Salaries - - - - -	24,800	270,686	104,712	117,503	517,701
MISCELLANEOUS SERVICES:					
British Dutch Loan - - - - -	61,225	—	—	—	61,225
Greenwich Hospital - - - - -	4,000	—	—	—	4,000
Duty of Laneside (Wind Compensation) -	803	—	—	—	803
Duty of Carrick Hill (The Compensation) -	10,217	—	—	—	10,217
Public Office Site Annuity - - - - -	10,244	—	—	—	10,244
Construction of Proposed Glasgow - -	20,255	—	—	—	20,255
Exchequer Contribution to Ireland - -	—	—	—	40,000	40,000
TOTALS, MISCELLANEOUS SERVICES - - - - - } £.	101,943	—	—	40,000	141,943
TOTALS, CIVIL GOVERNMENT CHARGES ON CONSOLIDATED FUND - - - - - } £.	769,080	320,215	124,228	217,580	1,431,103

Details of Civil Government Charges, 1885-86—continued.

(b) VOTES.

	Imperial.	English.	Scottish.	Irish.	TOTAL.
CLASS I.	£.	£.	£.	£.	£.
Royal Palace and Marlborough House - -	—	33,328	4,700	—	37,928
Royal Parks, &c. - - - - -	—	50,337	10,000	—	100,337
House of Parliament (Buildings) - - -	33,305	—	—	—	33,305
Admiralty, Extension of Buildings - - -	41,632	—	—	—	41,632
Miscellaneous Legal Buildings (Great Britain)	—	45,537	11,479	—	57,017
Art and Science Buildings (Great Britain) -	—	95,004	2,939	—	97,943
Diplomatic and Consular Buildings - -	20,000	—	—	—	20,000
Revenue Department Buildings (Great Britain)	—	371,220	57,549	—	428,769
Public Buildings - - - - -	40,579	155,435	10,500	600	206,114
Harbours of United Kingdom - - - -	5,250	119,008	44,600	40,000	218,858
Harbours under Board of Trade and Light-houses Abroad.	11,435	4,540	—	—	16,075
Portsmouth Harbour - - - - -	—	—	27,021	—	27,021
Rents on Government Property (United Kingdom).	9,833	300,205	92,415	40,180	442,633
Public Works and Buildings in Ireland - -	24,000	—	—	170,200	214,200
Railways (Ireland) - - - - -	—	—	—	78,101	78,101
TOTAL OF CLASS I. - - - £.	100,085	1,188,008	100,400	346,740	1,635,233

Details of Civil Government Charges, 1898-99—continued.

	Imperial.	English.	Scottish.	Irish.	TOTAL.
CLASS II.	£.	£.	£.	£.	£.
ENGLAND.					
House of Lords Office - - - -	43,119	—	—	—	43,119
House of Commons Office - - - -	51,688	—	—	—	51,688
Treasury, Ac. - - - - -	78,402	28,710	3,870	5,340	116,322
Home Office, Ac. - - - - -	—	17,853	6,650	3,300	27,803
Foreign Office - - - - -	70,380	—	—	—	70,380
Colonial Office - - - - -	41,280	—	—	—	41,280
Privy Council Office, Ac. - - - -	8,000	10,311	—	—	18,311
Board of Trade - - - - -	172,436	3,694	—	—	176,130
Woolwich Marine Fund, Grant in Aid -	47,504	—	—	—	47,504
Insolvency Department of the Board of Trade	—	—	—	—	—
Board of Agriculture - - - - -	220	61,838	10,210	66,000	138,258
Charity Commission, Ac. - - - -	—	41,501	—	—	41,501
Civil Service Commission - - - -	36,029	—	—	—	36,029
Exchequer and Audit Department - -	58,849	—	—	—	58,849
Privy Seal and Registry (United Kingdom)	—	6,010	433	454	6,907
Local Government Board - - - -	—	173,581	—	—	173,581
Lancaster Commission - - - - -	—	13,900	—	—	13,900
Mint - - - - -	—	—	—	—	—
National Debt Office - - - - -	13,553	—	—	—	13,553
Record Office - - - - -	—	41,339	—	—	41,339
Public Works Loans Commission - - -	—	8,445	1,487	—	9,932
Register General's Office - - - -	—	32,751	—	—	32,751
Admiralty, Ac., United Kingdom - -	248,000	326,568	31,200	41,500	647,268
Woods, Forests, Ac., Office of - - -	—	10,779	420	2,321	13,520
Works and Public Buildings, Office of -	1,750	47,403	5,100	—	54,253
War Service - - - - -	21,604	—	—	—	21,604
SCOTLAND.					
Secretary for Scotland's Office - - -	—	—	11,519	—	11,519
Fishery Board - - - - -	—	—	25,589	—	25,589
Lancaster Commission - - - - -	—	—	5,288	—	5,288
Register General's Office - - - -	—	—	4,705	—	4,705
Board of Supervision, Ac. - - - -	—	—	11,550	—	11,550
IRELAND.					
Lord Lieutenant's Household - - -	—	—	—	4,756	4,756
Chief Secretary's Office, Ac. - - -	—	—	—	41,777	41,777
Charitable Donations and Bequests Office	—	—	—	1,716	1,716
Local Government Board - - - -	—	—	—	126,455	126,455
Record Office - - - - -	—	—	—	5,514	5,514
Public Works Office - - - - -	—	—	—	35,735	35,735
Registrar General's Office - - - -	—	—	—	15,647	15,647
Valuation and Boundary Survey - - -	—	—	—	12,469	12,469
TOTAL OF CLASS II. - £.	843,077	811,801	116,509	302,466	2,073,853

Details of Civil Government Charges, 1895-96—continued.

	Imperial.	English.	Scottish.	Irish.	TOTAL.
CLASS III.	£.	£.	£.	£.	£.
Law Charges - - - - -	—	70,117	—	—	70,117
Miscellaneous Legal Expenses - - -	15,330	30,557	—	25	45,912
Supreme Court of Judicature - - -	—	329,094	—	—	329,094
Land Registry - - - - -	—	7,470	—	—	7,470
County Courts - - - - -	—	—	—	—	—
Police Courts (London and Westminster) -	—	9,278	—	—	9,278
Police (England and Wales) - - -	—	62,174	—	—	62,174
Prisons (England and the Colonies) - -	6,000	633,014	—	—	639,014
Reformatory and Industrial Schools (Great Britain).	—	201,000	63,600	—	264,600
Bombay Criminal Lunatic Asylum -	—	56,745	—	—	56,745
SCOTLAND.					
Law Charges and Courts of Law - - -	—	—	87,730	—	87,730
Register House, Edinburgh - - -	—	—	39,907	—	39,907
Criminal Commission - - - - -	—	—	4,812	—	4,812
Prisons - - - - -	—	—	24,073	—	24,073
IRELAND.					
Law Charges and Criminal Prosecutions -	—	—	—	65,445	65,445
Supreme Court of Judicature and other Legal Departments.	—	—	—	113,000	113,000
Land Commission - - - - -	—	—	—	64,907	64,907
County Court Officers, &c. - - - -	—	—	—	113,376	113,376
Dublin Metropolitan Police (including Police Courts).	—	—	—	64,376	64,376
Constabulary - - - - -	—	—	—	1,263,661	1,263,661
Prisons - - - - -	—	—	—	205,540	205,540
Reformatory and Industrial Schools - -	—	—	—	106,338	106,338
Dundrum Criminal Lunatic Asylum - -	—	—	—	5,614	5,614
TOTAL OF CLASS III. - £.	66,750	1,343,593	206,609	2,089,213	3,605,165

Details of Civil Government Charges, 1895-96—continued.

	Imperial.	English.	Scottish.	Irish.	TOTAL.
CLASS IV.					
ENGLAND.	£.	£.	£.	£.	£.
Public Education (England and Wales) -	—	6,000,176	—	—	6,000,176
Science and Art Department (United Kingdom).	—	600,106	88,100	45,280	733,515
British Museum - " " " " " -	—	167,630	—	—	167,632
National Gallery - " " " " " -	—	16,007	—	—	16,007
National Portrait Gallery - " " " " -	—	5,638	—	—	5,638
Scientific Investigations, &c. (United Kingdom).	10,300	2,500	1,854	2,601	26,515
London University - " " " " " -	—	—	—	—	—
Universities and Colleges (Great Britain) -	—	51,064	55,580	—	106,644
SCOTLAND.					
Public Education - " " " " " -	—	—	1,000,632	—	1,000,632
National Gallery - " " " " " -	—	—	4,400	—	4,400
IRELAND.					
Public Education - " " " " " -	—	—	—	1,342,916	1,342,916
Endowed Schools Commissioners - " -	—	—	—	1,803	1,803
National Gallery - " " " " " -	—	—	—	2,410	2,410
Queen's Colleges - " " " " " -	—	—	—	4,850	4,850
TOTAL OF CLASS IV. - £.	20,500	7,196,554	1,830,673	1,190,907	10,338,334
CLASS V.					
Diplomatic and Consular Services - " -	447,381	—	—	—	447,380
British Protectorates in Uganda and Central Africa.	63,891	—	—	—	63,890
Colonial Services (including South Africa) -	165,675	—	—	—	165,675
Cyprus, Mount Lebanon - " " " " " -	35,000	—	—	—	35,000
Slave Trade Services - " " " " " -	2,032	—	—	—	2,032
Subsidies to Telegraph Companies - " -	87,100	—	—	—	87,100
British East Africa - " " " " " -	100,075	—	—	—	100,075
Uganda Railway - " " " " " -	20,000	—	—	—	20,000
Treasury Chest - " " " " " -	18,725	—	—	—	18,725
TOTAL OF CLASS V. - £.	844,767	—	—	—	844,767

Details of Civil Government Charges, 1893-94—continued.

	Imperial.	English.	Scottish.	Irish.	Total.
	£	£	£	£	£
CLASS VI.					
Sequestration and Refusal Allowances	171,000	220,645	10,000	85,000	486,645
Mercantile Society's Fuel Expenses	7,565	—	—	—	7,565
Friendly Societies Deficiency	27,354	—	—	—	27,354
Miscellaneous Charitable and other Allowances (Great Britain).	569	1,005	392	—	1,966
Pauper Locality (Ireland)	—	—	—	125,206	125,206
Hospitals and Charities (Ireland)	—	—	—	17,807	17,807
TOTAL OF CLASS VI.	£ 226,428	£ 221,650	£ 10,392	£ 125,206	£ 583,676
CLASS VII.					
Temporary Contingents	1,220	6,245	8,154	9,095	24,714
Miscellaneous Expenses	1,500	800	950	450	3,600
Highways and Islands (Scotland) (Public Works and Communications).	—	—	25,601	—	25,601
Repayments to Civil Contingents Fund	525	525	—	—	1,050
Local Loans Fund	70,300	—	479	114,704	185,483
Notes of Debtors (Ireland)	—	—	—	50,000	50,000
TOTAL OF CLASS VII.	£ 73,545	£ 7,570	£ 27,534	£ 174,259	£ 383,908
Class I.	150,000	1,186,000	101,400	810,740	1,848,140
" II.	845,000	811,200	119,700	700,400	2,476,300
" III.	70,700	1,343,180	200,500	2,023,210	3,637,590
" IV.	10,000	1,780,550	1,250,475	1,189,697	4,230,722
" V.	324,700	—	—	—	324,700
" VI.	205,000	257,910	10,310	227,700	700,920
" VII.	20,000	7,570	27,534	171,259	246,363
TOTAL CIVIL GOVERNMENT CHARGES Voted	£ 2,390,900	£ 11,005,710	£ 1,450,409	£ 4,200,625	£ 18,047,644
CUSTOMS	—	58,500	90,100	61,500	200,100
INLAND REVENUE	—	1,400,000	220,000	100,000	1,720,000
TOTAL COLLECTION OF TAXES	£ —	£ 1,458,500	£ 310,100	£ 161,500	£ 1,930,100
POST OFFICE	—	5,716,000	784,000	528,000	6,928,000
TELEGRAPH SERVICE	—	2,200,000	375,710	184,000	2,760,000
PACKET SERVICE	575,000	61,000	31,000	50,000	717,000
TOTAL POST OFFICE SERVICES	£ 575,000	£ 5,838,000	£ 846,000	£ 762,000	£ 7,981,000
TOTAL REVENUE DEPARTMENTS	£ 575,000	£ 10,178,200	£ 1,204,500	£ 1,050,500	£ 13,018,200

Part III.—CONTRIBUTION TO IMPERIAL SERVICES.

This Table shows the Balances of Revenue contributed by England, Scotland, and Ireland, respectively, which are available for Imperial Expenditure after the Local Expenditure of those Divisions of the United Kingdom has been met, according to the figures shown in Parts I. and II. of this Return :—

Year 1894-95.	England.	Per Cent.	Scotland.	Per Cent.	Ireland.	Per Cent.	Total.	Per Cent.
	£.		£.		£.		£.	
Total Revenue as contributed	81,293,169	81.61	10,717,008	10.71	7,039,340	7.13	100,049,517	100
Local Expenditure - - -	27,148,700	27.29	4,800,000	4.80	3,015,561	3.02	34,964,261	34.96
Balance available for Imperial Expenditure - - -	54,144,469	54.32	5,917,008	5.91	4,023,779	4.05	64,085,256	64.04
Year 1905-06.	England.	Per Cent.	Scotland.	Per Cent.	Ireland.	Per Cent.	Total.	Per Cent.
	£.		£.		£.		£.	
Total Revenue as contributed	89,200,311	81.94	11,435,330	10.68	8,534,364	7.40	109,170,005	100
Local Expenditure - - -	28,101,228	27.66	4,843,371	4.80	3,588,706	3.56	36,533,305	36.53
Balance available for Imperial Expenditure - - -	61,099,083	60.28	6,591,959	6.48	4,945,658	4.84	72,636,700	72.47

REVENUE AND EXPENDITURE
(ENGLAND, SCOTLAND, AND IRELAND).

RETURN showing, for the Years ended 31 March 1895, and 31 March 1896: (1) the Amount contributed by *England, Scotland, and Ireland*, respectively, to the REVENUE collected by Imperial Officers; (2) the Expenditure on English, Scottish, and Irish Services met out of such REVENUE; and (3) the Balances of REVENUE contributed by *England, Scotland, and Ireland*, respectively, which are available for Imperial Expenditure (in continuation of Parliamentary Paper, No. 314, of Session 1894).

(*Mr. Lough.*)

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